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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the application of
Yoshihiro FUKANO et al.

U.S. Serial No. 10/717,660

Group Art Unit: 3753

Filing Date: November 21, 2003

Examiner: George L. Walton

Title: TWO-WAY VALVE

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March 17, 2005.

By,



Paul A. Guss

RESPONSE TO OFFICE ACTION UNDER 37 CFR 1.111

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated December 17, 2004,
please amend the above-identified application as indicated below.

Amendments to the Claims appear on pages 2 to 10 of this
paper, with the applicant's REMARKS commencing on page 11.